

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

DSSI, LLC, *et al.*,

Plaintiffs,

Case No. 21-cv-11632  
Hon. Matthew F. Leitman

v.

ADIENT GLOBAL HOLDINGS, LTD., *et al.*,

Defendants.

/

---

**ORDER GRANTING IN PART AND DENYING IN PART**  
**PARTIES' MOTIONS TO DISMISS (ECF Nos. 6, 16)**

On March 1, 2022, the Court held a hearing on (1) Defendants' motion to dismiss Counts II and III of Plaintiffs' Complaint (ECF No. 6) and (2) Plaintiffs' motion to dismiss Defendants' Amended Counterclaim (ECF No. 16).

As to Defendants' motion, for the reasons explained on the record during the hearing, **IT IS HEREBY ORDERED** as follows:

- Defendants' motion to dismiss Count II of Plaintiffs' Complaint is **GRANTED**. That Count is **DISMISSED**; and
- Defendants' motion to dismiss Count III of Plaintiffs' Complaint is **GRANTED** to the extent that it seeks dismissal of the portion of Count III directed at the European Master Purchase and Services Agreement. That portion of Count III is **DISMISSED**. Defendants' motion is

**DENIED** to the extent that it seeks the dismissal of any other portion of Count III.

As to to Plaintiffs' motion to dismiss Defendants' Amended Counterclaim, **IT IS HEREBY ORDERED** as follows:

- Plaintiffs' motion to dismiss Count I of the Amended Counterclaim is **GRANTED** to the extent that it seeks dismissal of the claims identified in Paragraphs 31(B), (C), and (D) of the Amended Counterclaim. Those portions of Count I are **DISMISSED**. The motion is **DENIED** to the extent that it seeks dismissal of the claims identified in Paragraph 31(A) of Count I;
- Plaintiffs' motion to dismiss Count II of the Amended Counterclaim is **DENIED** to the extent that it seeks dismissal of the portion of Count II that relies on the warranties identified in Paragraph 31(A) of the Amended Counterclaim. Plaintiffs' motion to dismiss Count II is **GRANTED** in all other respects;
- Plaintiffs' motion to dismiss Count III of the Amended Counterclaim is **GRANTED**. That Count is **DISMISSED**. However, the Court will allow Defendants to take discovery on the extent, if any, to which Plaintiffs have received the repayment of taxes that Plaintiffs first collected from Defendants, and Defendants may file a motion for leave

to further amend their Counterclaim to add a breach of contract claim if they discover that such repayments have not been properly remitted to them as required by the parties' agreement(s); and

- Plaintiffs' motion to dismiss Count IV of the Amended Counterclaim is **DENIED**. Plaintiffs' may re-raise Defendants' entitlement to an accounting on summary judgment.

**IT IS SO ORDERED.**

Dated: March 1, 2022

s/Matthew F. Leitman  
MATTHEW F. LEITMAN  
UNITED STATES DISTRICT JUDGE

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on March 1, 2022, by electronic means and/or ordinary mail.

s/Holly A. Ryan  
Case Manager  
(313) 234-5126